

**REMARKS**

In the Office Action mailed on April 6, 2007, the Examiner allowed claims 135-142, 144, 154-162, 164, 174-182, 184, 193-200, and 202. Applicant thanks the Examiner for the allowance of these claims. The Examiner rejected claims 127-134, 143, 145-153, 163, 165-173, 183, 185-192, and 201 under 35 U.S.C. § 101 as being directed to non-statutory subject matter. These are the sole remaining rejections in the application.

Method claims 127-134, 145-153, 165-173, and 185-192 were rejected under 35 U.S.C. § 101 for lacking "a tangible result," according to the Examiner. 4/6/07 Office Action, pp. 2-3. Although Applicant maintains that these claims clearly recite patentable subject matter, Applicant has amended claims 127, 135, 145, 163, 165, 183, 185, and 201 in order to progress the prosecution of this application.

As amended, method claims 127-134, 145-153, 165-173, and 185-192 recite patentable subject matter under 35 U.S.C. § 101, i.e., the claimed methods produce a useful, concrete and tangible result, as required by *State Street Bank & Trust Co. v. Signature Financial Group, Inc.*, 149 F.3d 1368, 1373 (Fed. Cir. 1998.). The M.P.E.P. explains that "the tangible requirement does require that the claim must recite more than a § 101 judicial exception, in that the process must set forth a practical application of that § 101 judicial exception to produce **a real-world result**....In other words, **the opposite meaning of 'tangible' is 'abstract.'**" (M.P.E.P. § 2106.) In the *State Street Bank* case, the Federal Circuit held that the tangible result of a process applying a mathematical algorithm was statutory because it resulted in "a final share price

momentarily fixed for recording and reporting purposes.” *State Street Bank & Trust Co.*, 149 F.3d 1373. In a precedential opinion, the Board of Patent Appeals and Interferences found that transferring a determined compensation to a manager is a useful, concrete and tangible result. *Ex parte Bilski*, App. No. 2003-2088 (B.P.A.I. 2004, precedential opinion.)

Similarly, the methods recited in claims 127-134, 145-153, 165-173, and 185-192 produce useful, concrete, and tangible results. For example, claims 127-134 recite, among other things, outputting a request to an employer of the employee to withdraw the child support obligation from a salary of the employee via the accumulator agency. Also, claims 145-153 and 185-192 recite, among other things, withdrawing the child support obligation from a salary of the employee by an employer via the accumulator agency. Furthermore, claims 165-173 recite, among other things, recite terminating the withdrawal of the child support obligation from the salary of the employee. All of these results are “real world” and not abstract. Because claims 127-134, 145-153, 165-173, and 185-192 recite processes that produce useful, concrete, and tangible results, Applicants request the withdrawal of the section 101 rejections of these claims.

The Examiner also rejected claims 143, 163, 183, and 201 under 35 U.S.C. § 101. The Examiner argued that these claims recite “software *per se*, lacking storage on a medium, which enables any underlying functionality to occur.” 4/6/07 Office Action, p. 3. As amended, claims 143, 163, 183, and 201 recite a “computer readable medium storing instructions that, when executed, cause a computer at an accumulator agency to perform a method for processing through a bank a child support obligation of

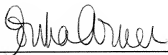
an employee." Therefore, Applicant requests the reconsideration and withdrawal of the section 101 rejections of claims 143, 163, 183, and 201.

In view of these amendments and remarks, Applicant requests the reconsideration of the rejections of claims 127-134, 143, 145-153, 163, 165-173, 183, 185-192, and 201 and the timely issuance of a Notice of Allowance. Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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